## REMARKS

In the Action, claims 1-14 were rejected under 35 U.S.C. 102(b) or 35 U.S.C. 103(a) by Scherzer et al. or Jourquin et al.

In view of the rejections, claim 1 has been amended to a speaker made of the flexible polyurethane foam, and claims 7 and 10 have been cancelled. New claims 15 and 16 have been filed.

Scherzer et al. is directed to a production of polyurethane foam based on polyisocyanate polyaddition product by reacting isocyanates with compounds which are reactive toward isocyanates and have a molecular weight of from 400 to 8000 in the presence of blowing agents, catalysts, chain extenders, crosslinkers, The compounds which are reactive toward isocyanates are additives. referred to as polyols including functional polyether polyols based on glycerol and/or trimethylolpropane. The and/or polyurethane foams are used as an insulation material building and refrigeration appliance sector, e.g. intermediate layer for sandwich elements or for filling refrigerator housing or freezer chest housing with foam (column 10, lines 4-8).

In Scherzer et al., the materials for forming the polyurethane foam used in the present invention are generally disclosed. However, the specific limitations, i.e. a molar ratio of urea bond relative to urethane bond is 7 or less and more than 0.2, and the hydroxyl compound contains 100 parts by weight of polyether polyol and 0.5-20 parts by weight of a low-molecular weight hydroxyl compound, as defined in claims 1 and 15 are not disclosed or suggested.

Especially, claim 1 is directed to the edge member of a diaphragm of a speaker edge. In Scherzer et al., the polyurethane foam is used as the insulation material in the building and refrigeration appliance sector. The edge member used in the present invention is not disclosed or suggested in Scherzer et al.

Jourquin et al. is directed to a method of preparing a flexible polyurethane foam, wherein a polyether-polyol having an average molecular weight from 1000 to 8000 and an average functionality not greater than 4, is reacted with an organic polyisocyanate in the presence of a foam stabilizer, a catalyst and flowing agent. As a crosslinker/extender, a material having molecular weight less than 400, which includes trimethylolpropane, is used.

In Jourquin et al., the materials for forming the polyurethane foam used in the present invention are included. However, the specific limitations, i.e. a molar ratio of urea bond relative to urethane bond and the ratio of hydroxyl compound relative to polyether polyol and so on, as defined in claims 1 and 15 are not disclosed or suggested. Also, the specific use of the flexible polyurethane foam made by Jourquin et al. is not disclosed. Namely, the edge member of the diaphragm of the speaker edge of claim 1 is not disclosed or suggested in Jourquine et al.

As explained above, the features of the invention now clearly defined in the claims are not disclosed or suggested in the cited references.

Reconsideration and allowance are earnestly solicited.

A three month extension of time is hereby requested. A credit card authorization form in the amount of \$1,020.00 is attached herewith for the three month extension of time.

Respectfully Submitted,

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